

Certificate
TO THE CLERK OF MCPHERSON COUNTY, STATE OF KANSAS

We, the undersigned, duly elected, qualified and acting officers of McPherson County, Kansas, certify that: (1) the hearing mentioned in the attached proofs of publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2018; and (3) the Amount(s) of 2017 Ad Valorem Tax are within statutory limitations for the 2018 Budget.

			2018 ADOPTED BUDGET		County Clerk's Use Only
TABLE OF CONTENTS:			Expenditures	Amount of 2017 Tax to be Levied	
Computation to Determine Limit for 2017					
Allocation of MVT, RVT & 16/20M Veh					
Schedule of Transfers					
Statement of Indebtedness					
Statement of Conditional Lease, etc.					
Fund	K.S.A.	Page No.			
General	79-1962	5 - 9	9,897,020	5,660,385	
Public Works	68-518c	10	6,875,800	5,311,822	
Health	65-204	10-11	739,890	178,082	
Employee Benefits		12	2,848,000	1,564,605	
Noxious Weed	2-1318	12	326,130	164,963	
Comm. Developmental Svc.		13	460,480	118,257	
Debt Service		13	870,000	0	
Community Corrections		14	1,052,181	0	
Court Trustee Fund		14	317,900	0	
Telephone Tax - Est. 2012		14	447,333	0	
Special Alcohol		15	16,000	0	
Special Park & Recreation		15	9,038	0	
Technology Fund - Register of Deeds		15	56,000	0	
Technology Fund - County Treasurer		16	9,000	0	
Technology Fund - County Clerk		16	10,000	0	
Special Landfill		16	1,657,974	0	
Insurance Reserve		17	XX	XX	
Special Highway Improvement		17	XX	XX	
Special Machinery & Equipment		17	XX	XX	
Capital Improvement Reserve		17	XX	XX	
Capital Equipment Reserve		18	XX	XX	
Noxious Weed Capital Outlay		18	XX	XX	
Landfill Remediation Fund		18	XX	XX	
War Memorial Reserve		18	XX	XX	
TOTAL COUNTY			25,592,746	12,998,115	
Publication		19 & 20			
Resolution		21			
Final Assessed Valuation					

Municipal Accounting Use Only

Reviewed by

Follow-up Yes No

Attest, Aug. 7, 2017

Hollie O. Melroy
Hollie Melroy, County Clerk

Donald R. Smith
Carl R. Baker
Governing Body

COMPUTATION TO DETERMINE LIMIT FOR 2018 BUDGET

Amount of
Levy

1. Total tax levy amount in 2017 budget		+ \$	<u>12,485,978</u>
2. Debt Service Levy in 2017 budget		- \$	<u>0</u>
3. Tax Levy Excluding Debt Service		\$	<u>12,485,978</u>
2017 Valuation Information for Valuation Adjustments:			
4. New improvements	+		<u>7,769,731</u>
5. Increase in Personal Property: for 2017			
5a. Personal Property 2017	+		<u>23,794,686</u>
5b. Personal property 2016	-		<u>22,672,142</u>
5c. Increase in personal property (5a minus 5b)	+		<u>1,122,544</u>
6. Valuation of Property that Changed in Use during 2017:	+		<u>3,796,596</u>
7. Total Valuation Adjustment (Sum of 4, 5c, and 6)			<u>12,688,871</u>
8. Total estimated July 1, 2017 valuation			<u>440,118,221</u>
9. Total Valuation less Valuation Adjustment (8 minus 7)			<u>427,429,350</u>
10. Factor for increase (7 divided by 9)			<u>0.029686</u>
11. Amount of increase (10 times 3)		+	<u>370,665</u>
12. 2018 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)			12,856,643
13. Debt Service Levy in this 2018 Budget			<u>0</u>
14. 2017 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)			12,856,643
15. Consumer Price Index for all urban consumers for calendar year 2016			<u>1.40%</u>
16. Consumer Price Index adjustment (3 times 15)			<u>174,804</u>
15. Maximum levy, including debt service, not requiring notice of vote publication. (14 plus 16)		\$	<u><u>13,031,446</u></u>

ALLOCATION OF MOTOR (MVT), RECREATIONAL (RVT) & 16/20M VEHICLE TAXES

2017 Funds with a Levy (2016 Tax - Levies)	Tax Levy Amount in 2017 Budget	Allocation for Year 2018			
		MVT	RV & Excise	16/20M Veh.	Commercial
General	4,283,615	336,614	7,231	7,086	25,160
Road & Bridge	5,188,278	407,704	8,758	8,582	30,473
Health	178,064	13,993	301	295	1,046
Noxious Weed	154,540	12,144	261	256	908
CDDO	81,900	6,436	138	135	481
Employee Benefit	2,599,582	204,279	4,388	4,300	15,269
TOTAL	12,485,979	981,169	21,076	20,653	73,336

0.078582

MVT Factor

0.001688

RVT Factor

0.001654

16/20M Factor

Note: Only allocated to funds that had a tax levy in 2017.

0.005873

16/20M Factor

SCHEDULE OF TRANSFERS

Fund Transferred From:	Fund Transferred To:	Amount 2016	Amount 2017	Amount 2018	Statute
General	Capital Improvement Res.	\$ 270,000	\$ 450,000	\$ 450,000	19-120
General	Capital Equipment Reserve	\$ 160,000	\$ 125,000	\$ 225,000	19-119
Public Works	Hwy Improvement Reserve	\$ 500,000	\$ -	\$ -	68-590
Public Works	Hwy Equipment Reserve.	\$ 500,000	\$ -	\$ -	68-141g
Noxious Weeds	Noxious Weeds Eq. Res.	\$ 24,000	\$ 24,000	\$ 24,000	19-119
TOTAL		\$ 1,454,000	\$ 599,000	\$ 699,000	

STATEMENT OF INDEBTEDNESS

Purpose of Bonds	Date of Issue	Int. Rate %	Amount of Bonds Issued	Amount Outstand. 1-1-2017	Date Due		Amount Due 2017		Amount Due 2018	
					Int.	Prin.	Int.	Prin.	Int.	Prin.
G.O. Refunding - Series 2016 -- B I # 005072616845										
Transfer Station	7/26/2016	2 - 4%	7,050,000	5,090,000	February		70,669		62,250	
					August	August	69,500	725,000	62,250	745,000

STATEMENT OF CONDITIONAL LEASE, LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION

Item/Service Purchased	Date of Contract	Term of Contract	Interest Rate %	Outright Purchase Price	Other Charges in Contract	Total Amount Financed	Principal Balance Due 1/1/200X	Payments Due 200X	Payments Due 200X
AT THE PRESENT TIME THERE ARE NO LEASE PURCHASES OR CONDITIONAL LEASES .									

GENERAL FUND

	2016 Actual	**2017** Budget/Est.	**2018** Budget
Unreserved Fund Balance - Jan. 1	1,952,396	1,596,396	236,844
Taxes			
Ad Valorem Tax	4,334,077	4,197,942	XXXXXXXXXXXX
Delinquent Tax	33,038	28,000	28,500
Motor Vehicle Tax	322,828	361,717	336,614
Recreational Vehicle & Excise Tax	6,555	6,935	7,231
16/20 Ton Vehicle Tax	10,748	8,168	7,086
Commercial Motor Vehicle Tax	23,916	31,640	25,160
Watercraft Tax	0	2,640	2,494
Intangibles Tax	135,460	70,000	0
Local Sales Tax	2,166,230	2,153,000	2,153,000
Intergovernmental Revenue			
Mineral Production Tax	2,175	2,500	2,560
Local Alcoholic Liquor Fund	2,673	3,000	3,150
State Grants - Part C Infant Toddler	65,940	90,000	99,915
USD 418 - KSDE Categorical-McKids	212,476	175,000	175,000
USD 418 - KSDE Transportation-McKids	7,695	7,500	7,500
Grants - Misc	1,444	0	0
EMA Assist & Medicaid	12,302	14,000	12,000
City of McP. - E911 & Police	455,242	483,000	497,490
Other	16,543	28,000	28,000
Charges for Services			
Prisoner Care & Civil Proc.	94,708	73,000	75,000
Other Charges	19,437	21,500	21,500
Licenses, Fees and Permits			
Mortgage, Recording & UCC Fees	390,948	325,000	343,000
Penalty and Interest	49,529	55,000	58,000
County Officers' Fees & Diversion	75,352	67,480	68,000
Other Permits and Licenses	62,157	58,000	54,800
Gate Receipts - Old Mill Park	13,903	8,100	9,100
Use of Money & Property			
Interest Earnings	24,583	21,000	22,000
Rent of Facilities & Property	58,975	45,000	48,000
Miscellaneous			
Surplus Property & Reimbursements	97,094	100	100
Old Mill Museum Sales & Misc.	7,991	8,100	6,800
Gifts and Donations	47,872	5,000	5,000
Other & Insurance Pmts	38,776	10,000	10,000
Transfers	13,760	6,000	6,000
Current Revenue	8,804,427	8,366,322	4,112,999
Total Resources Available	10,756,823	9,962,718	4,349,843

GENERAL FUND -- EXPENDITURES

	2016 Actual	**2017** Budget/Est.	**2018** Budget
Commissioners			
Personal Services	75,589	77,900	80,300
Contractual Services	6,192	6,675	7,500
Commodities	426	650	650
Capital Outlay			
Department Total	82,207	85,225	88,450
County Counselor			
Personal Services	31,320	31,200	31,200
Contractual Services	2,995	9,500	9,500
Commodities	0		
Capital Outlay			
Department Total	34,315	40,700	40,700
Administrator/Finance			
Personal Services	221,539	251,000	262,300
Contractual Services	5,909	7,810	7,810
Commodities	3,286	3,475	4,000
Capital Outlay	3,777	0	0
Department Total	234,511	262,285	274,110
Data Processing			
Personal Services	103,348	111,280	118,200
Contractual Services	69,007	102,056	103,000
Commodities	6,754	5,400	5,450
Capital Outlay	60,019	36,000	36,000
Department Total	239,128	254,736	262,650
Clerk			
Personal Services	160,547	158,671	167,000
Contractual Services	3,955	6,630	6,630
Commodities	1,637	1,250	1,250
Capital Outlay	0	0	0
Department Total	166,139	166,551	174,880
Election			
Personal Services	11,934	6,300	17,500
Contractual Services	54,843	52,109	59,990
Commodities	3,014	9,000	6,000
Capital Outlay		60,000	0
Department Total	69,791	167,409	83,490
Treasurer			
Personal Services	151,548	153,600	163,500
Contractual Services	24,873	25,980	25,980
Commodities	2,500	2,800	2,800
Capital Outlay		0	0
Department Total	178,921	182,380	192,280
Register of Deeds			
Personal Services	152,307	159,962	156,600
Contractual Services	7,586	9,460	9,460
Commodities	1,951	1,100	1,100
Capital Outlay	0	0	
Department Total	161,844	170,522	167,160

GENERAL FUND (Continued)

	2016 Actual	**2017** Budget/Est.	**2018** Budget
Appraiser			
Personal Services	368,553	360,000	384,500
Contractual Services	41,032	34,380	38,730
Commodities	11,652	8,000	8,000
Capital Outlay	7,131	3,000	3,000
Department Total	428,368	405,380	434,230
Planning and Zoning/Sanitation			
Personal Services	86,074	84,800	94,500
Contractual Services	20,639	20,375	14,000
Commodities	5,343	2,900	3,050
Capital Outlay	1,236	0	1,000
Department Total	113,292	108,075	112,550
County Maintenance			
Personal Services	77,297	60,000	77,000
Contractual Services	1,804	11,590	11,590
Commodities	18,787	28,050	28,050
Capital Outlay	866	40,000	20,000
Department Total	98,754	139,640	136,640
Courthouse General			
Personal Services	0	0	0
Contractual Services	352,269	333,650	355,000
Commodities	17,241	17,600	20,000
Capital Outlay	0	79,000	45,000
Department Total	369,510	390,250	420,000
Bank Building			
Personal Services	0	0	0
Contractual Services	165,735	102,250	105,000
Commodities	5,442	4,900	6,000
Capital Outlay	0	230,000	100,000
Department Total	171,177	337,150	211,000
Emergency Management			
Personal Services	0	6,000	6,000
Contractual Services	18,312	27,610	28,400
Commodities	1,996	6,075	6,100
Capital Outlay	0	0	0
Department Total	20,308	39,685	40,500
Emergency Management-Communications			
Personal Services	725,872	749,566	794,500
Contractual Services	51,421	11,280	12,100
Commodities	2,659	6,850	8,300
Capital Outlay	56,111	0	0
Department Total	836,063	767,696	814,900
Sheriff			
Personal Services	1,037,825	1,125,500	1,130,000
Contractual Services	183,479	177,345	201,040
Commodities	71,149	117,185	112,985
Capital Outlay	120,988	108,580	135,680
Department Total	1,413,441	1,528,610	1,579,705

GENERAL FUND (Continued)

	2016 Actual	**2017** Budget/Est.	**2018** Budget
Jail			
Personal Services	683,513	674,650	748,500
Contractual Services	316,704	305,125	351,700
Commodities	52,115	46,700	49,200
Capital Outlay	159,886	9,615	9,600
Department Total	1,212,218	1,036,090	1,159,000
County Attorney, Victim/Witness			
Personal Services	339,612	348,000	362,800
Contractual Services	47,067	58,100	58,100
Commodities	12,288	19,000	19,000
Capital Outlay	5,830	4,600	3,600
Department Total	404,797	429,700	443,500
Unified Courts			
Personal Services	0	0	0
Contractual Services	169,263	191,650	191,340
Commodities	11,118	18,250	17,500
Capital Outlay	32,232	5,400	18,000
Department Total	212,613	215,300	226,840
Old Mill Park and Museum			
Personal Services	153,896	152,332	168,300
Contractual Services	45,650	56,825	56,825
Commodities	18,489	19,850	19,850
Capital Outlay	20,526	17,000	7,500
Department Total	238,561	246,007	252,475
4-H Fair			
Personal Services		0	0
Contractual Services	25,246	25,500	28,000
Commodities	352	1,000	1,000
Capital Outlay		10,000	5,000
Department Total	25,598	36,500	34,000
Infant Development			
Personal Services	236,763	239,700	261,200
Contractual Services	69,100	81,100	81,050
Commodities	4,313	4,750	3,800
Capital Outlay	1,677	5,000	0
Department Total	311,853	330,550	346,050
Crestwood Cemetery			
Contractual Services	4,685	4,500	5,000
Commodities	542	0	1,000
Total Department	5,227	4,500	6,000

GENERAL FUND (Continued)

	2016 Actual	**2017** Budget/Est.	**2018** Budget
Nondepartmental			
City - County Airport	71,510	170,000	68,990
Economic Development	66,544	70,000	70,000
Coroner Fees	112,190	115,000	120,000
Ambulance	605,452	605,452	605,452
Special Fair	20,625	13,750	13,750
Soil Conservation	32,218	33,185	33,650
County Extension	283,137	289,921	293,980
Services for the Elderly	285,000	292,500	296,595
Mental Health	165,000	169,125	171,493
Family Life Center	13,750	0	0
Domestic Violence/COVAP	11,500	11,500	11,500
STEPMC/Circles	10,000	15,000	15,000
Humane Society	20,500	20,500	20,500
Total Nondepartmental	1,697,426	1,805,933	1,720,910
Transfers To:			
Other	4,365		
Capital Improvement Reserve Fund	270,000	450,000	450,000
Capital Equipment Reserve Fund	160,000	125,000	225,000
Total Transfers	434,365	575,000	675,000
Total Expenditures	9,160,427	9,725,874	9,897,020
Unreserved Fund Balance - Dec. 31	1,596,396	236,844	XXXXXXXXXX
		Tax Required	5,547,177
		Delinquency Computation	2%
		Amount of 2017 Tax to be Levied	5,660,385

PUBLIC WORKS

	2016 Actual	**2017** Budget/Est.	**2018** Budget
Unreserved Fund Balance - Jan. 1	1,209,665	490,285	217,102
Revenues:			
Ad Valorem Tax	4,681,885	5,136,400	XXXXXXXXXXXX
Delinquent Tax	40,555	36,500	36,500
Motor Vehicle Tax	400,117	390,820	407,704
Recreational Vehicle & Excise Tax	8,128	7,493	8,758
16/20 Ton Vehicle Tax	12,259	8,825	8,582
Commercial Motor Vehicle Tax	29,757	34,186	30,473
Watercraft Tax		2,853	3,021
Special City/County Highway	935,097	934,000	936,000
Charges for Services	105	50	75
Use of Property	770	1,000	1,000
Reimbursements	119,114	5,000	5,000
Surplus Property	169,169	30,000	15,000
Miscellaneous	456	1,000	1,000
Current Revenue	6,397,412	6,588,127	1,453,112
Total Resources Available	7,607,077	7,078,412	1,670,214
Expenditures:			
Personal Services	1,699,008	1,795,600	1,835,000
Contractual Services	603,730	948,110	647,600
Commodities	2,604,379	2,933,100	2,974,500
Capital Outlay	1,209,675	1,184,500	1,418,700
Transfer to:			
Special Highway Improvement	500,000		
Special Machinery and Equipment	500,000		
Total Expenditures	7,116,792	6,861,310	6,875,800
Unreserved Fund Balance - Dec. 31	490,285	217,102	XXXXXXXXXXXX
		Tax Required	5,205,586
		Delinquency Computation	2%
		Amount of 2017 Tax to be Levied	5,311,822

HEALTH

	2016 Actual	**2017** Budget/Est.	**2018** Budget
Unreserved Fund Balance - Jan. 1	290,639	272,326	148,532
Revenues:			
Ad Valorem Tax	180,072	176,300	XXXXXXXXXXXX
Delinquent Tax	1,623	1,600	1,600
Motor Vehicle Tax	16,420	15,025	13,993
Recreational & Excise Tax	334	288	301
16/20 Ton Vehicle Tax	498	339	295
Commercial Motor Vehicle Tax	1,224	1,314	1,046
Watercraft Tax		110	104
Grants	198,956	166,830	164,000
Insurance/Medicaid	283,563	237,600	235,000
Fees	33,353	34,000	
Miscellaneous	0	500	500
Current Revenues	716,043	633,906	416,837
Total Resources Available	1,006,682	906,232	565,369

HEALTH (continued)		**2016**	**2017**	**2018**
Expenditures		Actual	Budget/Est.	Budget
Maternal & Infant (160)				
Contractual Services		2,565	7,350	7,200
Commodities		98	1,600	1,050
Program Total		2,663	8,950	8,250
Healthy Start Home Visitor (162)				
Contractual Services		0	0	0
Commodities			0	0
Program Total		0	0	0
Child Health (164)				
Contractual Services		39	0	0
Commodities		81	0	0
Program Total		120	0	0
Family Plannning (167)				
Contractual Services		20,514	33,000	34,050
Commodities		3,143	4,100	4,100
Program Total		23,657	37,100	38,150
Immunization Action Plan (171)				
Contractual Services		228	1,560	2,160
Commodities		110	700	560
Program Total		338	2,260	2,720
State Formula Grant (173)				
Contractual Services		176,121	136,020	150,920
Commodities		2,808	4,250	4,200
Program Total		178,929	140,270	155,120
Public Health Emergency Preparedness (176)				
Contractual Services		3,930	9,050	8,570
Commodities		7,162	1,100	2,200
Capital Outlay		2,132	5,000	5,000
Program Total		13,224	15,150	15,770
Ebola Response (180)				
Contractual Services		0	100	0
Commodities		0	1,900	0
Program Total		0	2,000	0
Women-Infants-Children -- WIC (183)				
Contractual Services		1,753	2,500	2,700
Commodities		1,505	2,400	2,400
Program Total		3,258	4,900	5,100
AAOA/Public Health Outreach (185)				
Contractual Services		0	0	0
Commodities		0	0	0
Program Total		0	0	0
Other - Administration (189)				
Personal Services - all departments		344,628	356,975	389,500
Fringe Benefits		116,829	90,000	50,000
Contractual Services		29,437	40,200	44,700
Commodities		5,208	8,050	7,580
Capital Outlay		16,065	51,845	23,000
Program Total		512,167	547,070	514,780
Total Expenditures		734,356	757,700	739,890
Unreserved Fund Balance - Dec. 31		272,326	148,532	XXXXXXXXXXXX
		Tax Required		174,521
		Delinquency Computation		2%
		Amount of 2017 Tax to be Levied		178,082

EMPLOYEE BENEFITS

	2016 Actual	**2017** Budget/Est.	**2018** Budget
Unreserved Fund Balance - Jan. 1	599,724	844,164	1,069,937
Taxes & Shared Revenues:			
Ad Valorem Tax	2,317,317	2,573,500	XXXXXXXXXX
Delinquent Tax	19,877	14,656	15,000
Motor Vehicle Tax	205,879	193,460	204,279
Recreational Vehicle & Excise Tax	4,197	3,709	4,388
16/20 Ton Vehicle Tax	5,560	4,368	4,300
Commercial Motor Vehicle Tax	15,797	16,922	15,269
Watercraft Tax		1,412	1,514
Reimbursements & Transfers	0	0	0
Current Revenues	2,568,627	2,808,027	244,750
Total Resources Available	3,168,351	3,652,191	1,314,687
Expenditures			
Unemployment Insurance K.S.A. 44-710e	20,642	27,000	27,000
Workmen's Compensation K.S.A. 44-505c	115,350	135,000	142,000
KPERS (Retirement) K.S.A. 74-4920	581,236	677,254	725,000
Social Security K.S.A. 40-2305	466,585	493,000	554,000
Medical & Dental Insurance	1,140,374	1,250,000	1,400,000
Payment for PTO		0	0
Total Expenditures	2,324,187	2,582,254	2,848,000
Unreserved Fund Balance - Dec. 31	844,164	1,069,937	XXXXXXXXXX
		Tax Required	1,533,313
		Delinquency Computation	2%
		Amount of 2017 Tax to be Levied	1,564,605

NOXIOUS WEED

	2016 Actual	**2017** Budget/Est.	**2018** Budget
Unreserved Fund Balance - Jan. 1	102,112	73,633	34,258
Taxes & Shared Revenues			
Ad Valorem Tax	139,328	153,000	XXXXXXXXXX
Delinquent Tax	1,216	1,300	1,350
Motor Vehicle Tax	12,228	11,627	12,144
Recreational Vehicle & Excise Tax	250	223	261
16/20 Ton Vehicle Tax	335	263	256
Commercial Motor Vehicle Tax	935	1,017	908
Watercraft Tax		85	90
Sale of Chemicals & Labor	75,252	114,000	114,000
Use of Property	104	300	300
Misc - Rentals		900	900
Current Revenues	229,648	282,715	130,208
Total Resources Available	331,760	356,348	164,466
Expenditures			
Personal Services	104,924	106,180	110,070
Contractual Services	19,074	24,060	24,710
Commodities	100,890	162,850	162,350
Capital Outlay	9,239	5,000	5,000
Transfer to Noxious Weed Cap. Out. Fund	24,000	24,000	24,000
Total Expenditures	258,127	322,090	326,130
Unreserved Fund Balance - Dec. 31	73,633	34,258	XXXXXXXXXX
		Tax Required	161,664
		Delinquency Computation	2%
		Amount of 2017 Tax to be Levied	164,963

CDDO - Intellectual and Developmental Disabilities

	2016 Actual	**2017** Budget/Est.	**2018** Budget
Unreserved Fund Balance - Jan. 1	120,755	126,112	38,440
Taxes & Shared Revenues			
Ad Valorem Tax	102,451	81,900	XXXXXXXXXXXX
Delinquent Tax	920	700	750
Motor Vehicle Tax	9,581	8,537	6,436
Recreational Vehicle & Excise Tax	195	164	138
16/20 Ton Vehicle Tax	287	193	135
Commercial Motor Vehicle Tax	716	747	481
Watercraft Tax		62	48
State Aid & Admin Grant	276,733	277,000	277,000
Medicare - Basis Fee	19,980	19,300	21,160
Other	0	0	0
Current Revenues	410,863	388,603	306,148
Total Resources Available	531,618	514,715	344,588
Expenditures:			
Personnel	96,439	114,000	115,000
Fringe Benefits	24,129	29,000	27,780
Contractual Services	39,792	48,575	55,150
Commodities	3,837	23,000	23,350
Capital Outlay	3,277	23,200	0
Agency Appropriations	238,032	238,500	239,200
Total Expenditures	405,506	476,275	460,480
Unreserved Fund Balance - Dec. 31	126,112	38,440	XXXXXXXXXXXX
		Tax Required	115,892
		Delinquency Computation	2%
		Amount of 2017 Tax to be Levied	118,257

DEBT SERVICE

	2016 Actual	**2017** Budget/Est.	**2018** Budget
Unreserved Fund Balance - Jan. 1	7,726	8,911	8,911
Taxes & Shared Revenues			
Ad Valorem Tax			XXXXXXXXXXXX
Delinquent Tax			0
Motor Vehicle Tax			0
Recreational Vehicle & Excise Tax			0
16/20 Ton Vehicle Tax			0
Proceeds from GO Refunding	2,900,000		
Premium on sale of GO Refunding	240,108		
Interest Earnings			0
Revenues from Landfill Utility	819,788	865,169	887,500
Current Revenues	3,959,896	865,169	887,500
Total Resources Available	3,967,622	874,080	896,411
Expenditures			
Bond principal	700,000	725,000	745,000
Bond interest & commission	119,788	140,169	125,000
Bond Issuance costs	45,250	0	0
Payment Escrow agent - Refunding	3,093,673		
Total Expenditures	3,958,711	865,169	870,000
Unreserved Fund Balance - Dec. 31	8,911	8,911	26,411

COMMUNITY CORRECTIONS

	2016 Actual	**2017** Budget/Est.	**2018** Budget
Unreserved Fund Balance - Jan. 1	99,916	98,281	58,781
Revenues:			
Federal Grants		0	
State Grants	926,079	930,000	935,000
Fees & Charges for Services	32,516	51,500	52,400
Other	0	6,000	6,000
Current Revenue	958,595	987,500	993,400
Total Resources Available	1,058,511	1,085,781	1,052,181
Expenditures:			
Personal Services	742,168	830,000	845,000
Contractual Services	205,543	186,000	190,000
Commodities	12,519	10,000	16,181
Capital Outlay	0	1,000	1,000
Total Expenditures	960,230	1,027,000	1,052,181
Unreserved Fund Balance - Dec. 31	98,281	58,781	0

COURT TRUSTEE PROGRAM

	2016 Actual	**2017** Budget/Est.	**2018** Budget
Unreserved Fund Balance - Jan. 1	116,396	131,053	182,453
Revenues:			
Fees & State Reimb.	253,142	250,000	255,000
Fees - Collections	70,813	85,600	73,000
Misc.	1,333	0	0
Current Revenues	325,288	335,600	328,000
Total Resources Available	441,684	466,653	510,453
Expenditures:			
Personnel Services	203,312	185,000	207,100
Fringe Benefits	67,376	66,600	70,500
Contractual Services	30,095	27,100	27,600
Commodities	6,813	3,000	7,700
Capital Outlay	3,035	2,500	5,000
Total Expenditures	310,631	284,200	317,900
Unreserved Fund Balance - Dec. 31	131,053	182,453	192,553

Telephone Tax E911 (Est. 2012; Fund 27)

	2016 Actual	**2017** Budget/Est.	**2018** Budget
Unreserved Fund Balance - Jan. 1	407,921	437,333	267,333
Revenues:			
Tax \$.53 per line	198,175	180,000	197,100
Miscellaneous			0
Current Revenues	198,175	180,000	197,100
Total Resources Available	606,096	617,333	464,433
Expenditures:			
Contractual Services	168,270	350,000	447,333
Commodities	493		
Capital Outlay	0		
Total Expenditures	168,763	350,000	447,333
Unreserved Fund Balance - Dec. 31	437,333	267,333	17,100

SPECIAL ALCOHOL FUND

	2016	**2017**	**2018**
	Actual	Budget/Est.	Budget
Unreserved Fund Balance - Jan. 1	12,166	15,627	12,057
Taxes & Shared Revenues			
Local Alcoholic Liquor Tax	11,861	8,430	8,430
Total Resources Available	24,027	24,057	20,487
Expenditures:			
Contractual Services			
- Omega House	2,800	3,000	3,000
- Prairie View	2,800	6,000	10,000
- Valley Hope	2,800	3,000	3,000
Total Expenditures	8,400	12,000	16,000
Unreserved Fund Balance - Dec. 31	15,627	12,057	4,487

SPECIAL PARK AND RECREATION

	2016	**2017**	**2018**
	Actual	Budget/Est.	Budget
Unreserved Fund Balance - Jan. 1	47,308	27,470	4,608
Revenues:			
Local Alcoholic Liquor Tax	8,991	4,430	4,430
Total Resources Available	56,299	31,900	9,038
Expenditures:			
Old Mill Museum & Park		27,292	9,038
Funding for Cities	28,829	0	0
Total Expenditures	28,829	27,292	9,038
Unreserved Fund Balance - Dec. 31	27,470	4,608	0

TECHNOLOGY FUND - Reg. Of Deeds

	2016	**2017**	**2018**
	Actual	Budget/Est.	Budget
Unreserved Fund Balance - Jan. 1	146,317	156,966	164,466
Revenues:			
Fees	43,140	48,500	48,500
Interest Income			
Current Revenues	43,140	48,500	48,500
Total Resources Available	189,457	205,466	212,966
Expenditures:			
Personnel	9,328	7,000	7,000
Contractual	22,869	26,500	26,500
Commodities	294	2,500	2,500
Capital Outlay	0	5,000	20,000
Total Expenditures	32,491	41,000	56,000
Unreserved Fund Balance - Dec. 31	156,966	164,466	156,966

TECHNOLOGY FUND - County Clerk

	2016 Actual	**2017** Budget/Est.	**2018** Budget
Unreserved Fund Balance - Jan. 1	6,951	17,615	0
Revenues:			
Fees	10,875	9,000	9,000
Interest Income			
Current Revenues	10,875	9,000	9,000
Total Resources Available	17,826	26,615	9,000
Expenditures:			
Personnel		0	0
Contractual	211	2,000	2,000
Commodities			
Capital Outlay		24,615	7,000
Total Expenditures	211	26,615	9,000
Unreserved Fund Balance - Dec. 31	17,615	0	0

TECHNOLOGY FUND - County Treasurer

	2016 Actual	**2017** Budget/Est.	**2018** Budget
Unreserved Fund Balance - Jan. 1	7,835	17,203	21,203
Revenues:			
Fees	10,768	9,000	9,000
Interest Income			
Current Revenues	10,768	9,000	9,000
Total Resources Available	18,603	26,203	30,203
Expenditures:			
Personnel		0	0
Contractual	1,400	2,000	2,000
Commodities	0	0	0
Capital Outlay	0	3,000	3,000
Total Expenditures	1,400	5,000	10,000
Unreserved Fund Balance - Dec. 31	17,203	21,203	20,203

SPECIAL LANDFILL

K.S.A. -19-2662

	2016 Actual	**2017** Budget/Est.	**2018** Budget
Unreserved Fund Balance - Jan. 1	193,540	974	3,974
Revenues:			
Special Assessments	1,647,669	1,633,000	1,632,000
Delinquent Tax	24,340	20,000	22,000
Current Revenues	1,672,009	1,653,000	1,654,000
Total Resources Available	1,865,549	1,653,974	1,657,974
Expenditures			
Contractual Services	1,770,365	1,650,000	1,657,974
Refunds	3,635		
Transfer to Remediation Fund	90,575	0	0
Total Expenditures	1,864,575	1,650,000	1,657,974
Unreserved Fund Balance - Dec. 31	974	3,974	0

INSURANCE RESERVE FUND	**2016**
K.S.A. 12-2615	Actual
Unreserved Fund Balance - Jan. 1	1,049,749
Revenues:	
Transfer from General Fund	
Transfer from Emp. Ben. Fund	
Interest	
Total Resources Available	1,049,749
Expenditures	
Unreserved Fund Balance - Dec. 31	1,049,749

SPECIAL HIGHWAY IMPROVEMENT	**2016**
K.S.A. 68-590	Actual
Unreserved Fund Balance - Jan. 1	1,310,752
Revenues:	
Transfer from Pubic Works	500,000
A/R McPherson City	
Other	208,719
Total Resources Available	2,019,471
Expenditures	132,778
Unreserved Fund Balance - Dec. 31	1,886,693

SPECIAL MACHINERY AND EQUIP.	**2016**
K.S.A. 68-141g	Actual
Unreserved Fund Balance - Jan. 1	115,925
Revenues:	
Transfer from Road & Bridge	500,000
Interest	
Total Resources Available	615,925
Expenditures	0
Unreserved Fund Balance - Dec. 31	615,925

CAPITAL IMPROVEMENT RESERVE	**2016**
K.S.A. 19-120	Actual
Unreserved Fund Balance - Jan. 1	194,827
Revenues:	
Transfer from General Fund	270,000
Donations	
Total Resources Available	464,827
Expenditures	0
Unreserved Fund Balance - Dec. 31	464,827

CAPITAL EQUIPMENT RESERVE K.S.A. 19-119	**2016** Actual
Unreserved Fund Balance - Jan. 1	916,057
Revenues:	
Transfer from General Fund	160,000
Reimbursements	
Insurance	
Total Resources Available	1,076,057
Total Expenditures	15,000
Unreserved Fund Balance - Dec. 31	1,061,057

NOXIOUS WEED CAPITAL OUTLAY K.S.A. 19-119	**2016** Actual
Unreserved Fund Balance - Jan. 1	266,185
Revenues:	
Transfer from Noxious Weed	24,000
Sale of Surplus Property	
Interest	
Total Resources Available	290,185
Total Expenditures	249,993
Unreserved Fund Balance - Dec. 31	40,192

LANDFILL REMEDIATION RESERVE K.S.A. 19-119	**2016** Actual
Unreserved Fund Balance - Jan. 1	1,164,028
Revenues:	
Assessments	90,575
Landfill Assessment	13,636
Interest	
Total Resources Available	1,268,239
Total Expenditures	0
Unreserved Fund Balance - Dec. 31	1,268,239

War Memorial	**2016** Actual
Unreserved Fund Balance - Jan. 1	3,336
Revenues:	
Donations	
Interest	0
Total Resources Available	3,336
Total Expenditures	0
Unreserved Fund Balance - Dec. 31	3,336

Notice of Hearing -- 2018 Budget

The governing body of McPherson County, Kansas will meet on August 7, 2017 at 9:30 A.M., at 122 West Marlin, 5th Floor, McPherson, Kansas for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied.

Detailed budget information is available at the County Administrator's Office, McPherson County Courthouse, McPherson, Kansas and will be available at this hearing.

BUDGET SUMMARY

The Expenditures and the Amount of 2017 Tax to be Levied (as shown below) establish the maximum limits of the 2018 Budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to change depending on final assessed valuation.

Fund	2016		2017		PROPOSED BUDGET 2018		
	Actual Expenditures	Actual Tax Rate*	Budget or Estimate of Expenditures	Actual Tax Rate*	Expenditures	Amount of 2017 Tax to be Levied	Est. Tax Rate*
General	9,160,427	11.165	9,725,874	10.346	9,897,020	5,660,385	12.861
Public Works	7,116,792	12.063	6,861,310	12.531	6,875,800	5,311,822	12.069
Health	734,356	0.464	757,700	0.430	739,890	178,082	0.405
Employee Benefits	2,324,187	5.971	2,582,254	6.279	2,848,000	1,564,605	3.555
Noxious Weed	258,127	0.359	322,090	0.374	326,130	164,963	0.375
Comm. Developmental Svcs.	405,506	0.264	476,275	0.198	460,480	118,257	0.269
Debt Service	3,958,711	0	865,169	0	870,000	0	0
Community Corrections	960,230	0	1,027,000	0	1,052,181	0	0
Court Trustee Fund	310,631	0	284,200	0	317,900	0	0
Telephone Tax (2012)	168,763	0	350,000	0	447,333	0	0
Special Alcohol	8,400	0	12,000	0	16,000	0	0
Special Park & Recreation	28,829	0	27,292	0	9,038	0	0
Tech Fund - Register of Deeds	32,491	0	41,000	0	56,000	0	0
Tech Fund - County Treasurer	211	0	26,615	0	9,000	0	0
Tech Fund - County Clerk	1,400	0	5,000	0	10,000	0	0
Special Landfill	1,864,575	0	1,650,000	0	1,657,974	0	0
Insurance Reserve	xx	xx	xx	xx	xx	xx	xx
Special Highway Improvement	132,778	xx	xx	xx	xx	xx	xx
Special Machinery & Equip.	0	xx	xx	xx	xx	xx	xx
Noxious Weeds Cap. Equip.	xx	xx	xx	xx	xx	xx	xx
Capital Improvement Reserve	0	xx	xx	xx	xx	xx	xx
Capital Equipment Reserve	15,000	xx	xx	xx	xx	xx	xx
County Totals	27,481,414	30.286	25,013,779	30.158	25,592,746	12,998,115	29.533
Less: Transfers	1,454,000		599,000		699,000		
Net Expenditures	26,027,414		24,414,779		24,893,746		
Total Tax Levied	12,041,741		12,485,978		XXXXXXXXXX		
Assessed Valuation	397,621,758		414,034,758		440,118,221		
Outstanding Indebtedness, as of January 1,	2016		2017		2018		
General Obligation Bonds	5,790,000		5,090,000		4,365,000		

* Tax Rates are expressed in mills.

Hollie Melroy

County Clerk

Notice of Hearing -- 2018 Budget

The governing body of McPherson County, Kansas will meet on August 7, 2017 at 9:30 A.M., at 122 West Marlin, 5th Floor, McPherson, Kansas for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied.

Detailed budget information is available at the County Administrator's Office, McPherson County Courthouse, McPherson, Kansas and will be available at this hearing.

BUDGET SUMMARY

The Expenditures and the Amount of 2017 Tax to be Levied (as shown below) establish the maximum limits of the 2018 Budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to change depending on final assessed valuation.

FIRE DISTRICTS Fund	2016		2017		PROPOSED BUDGET 2018		
	Actual Expenditures	Actual Tax Rate*	Budget or Estimate of Expenditures	Actual Tax Rate*	Expenditures	Amount of 2017 Tax to be Levied	Est. Tax Rate*
Fire Districts:							
#1 General	116,882	6.697	124,500	6.670	124,500	107,921	6.209
#1 Ambulance	147,198	4.153	146,500	5.160	166,500	77,885	4.481
#1 Fire - Special Equipment	15,000	xx		xx	xx	xx	xx
#1 Ambulance - Capital Eq.	0	xx		xx	xx	xx	xx
#2 General	80,151	3.135	90,500	3.076	90,500	85,969	3.485
#2 Ambulance	91,409	1.995	115,500	2.857	117,150	60,405	2.448
#2 Fire - Special Equipment	14,000	xx		xx	xx	xx	xx
#2 Ambulance - Special Eq.	18,176	xx		xx	xx	xx	xx
#3 General	146,216	4.701	157,580	4.506	169,580	163,630	4.730
#3 Fire - Special Equipment	3,396	xx		xx	xx	xx	xx
#4 General	49,456	6.162	60,000	6.195	59,100	51,969	6.194
#4 Sp. Equipment	0	xx		xx	xx	xx	xx
#5 General	180,367	4.148	183,530	4.148	189,000	176,605	4.075
#5 Fire - Special Equipment	0	xx		xx	xx	xx	xx
#6 General	41,936	7.558	54,750	7.535	81,500	63,925	10.040
#6 Sp. Equipment	100	xx		xx	xx	xx	xx
#7 General	199,480	4.330	230,250	4.295	218,250	144,974	4.459
#7 Sp. Equipment	0	xx		xx	xx	xx	xx
#8 General	79,549	5.353	86,500	5.320	101,500	79,025	4.847
#8 Sp. Equipment	12,201	xx		xx	xx	xx	xx
#9 General	235,579	10.418	239,500	10.201	257,500	229,943	10.244
#9 Sp. Equipment	25,000	xx		xx	xx	xx	xx
#10 General	18,380	3.811	20,450	3.820	21,700	19,236	3.840

* Tax Rates are expressed in mills.

Hollie Melroy
County Clerk

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, COUNTY OF MCPHERSON, ss
Barbara Heel
Being first duly sworn, deposes and says: That she is
Circulation Manager of the

The McPherson Sentinel

a daily newspaper printed in the State of Kansas, and published in
and of general circulation in McPherson County, Kansas, and that
said newspaper is not a trade, religious or fraternal publication.

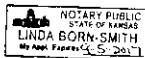
Said newspaper is a daily published at least weekly 50 times a year,
has been so published continuously and uninterruptedly in said
county and state for a period of more than five years prior to the
first publication of said notice, and has been admitted at the post
office of McPherson, Kansas in said county as second class matter

That the attached notice is a true copy thereof and was published
in the regular and entire issue of said newspaper for
_____ insertions, the first publication being
_____ July 26, 2017

subsequent publications being made on the following dates:

Subscribed and sworn to before me _____ day of _____ 2017

by Barbara Heel
Barbara Heel



Linda Born-Smith Linda Born-Smith
Notary Public

My commission expires: September 05, 2017

Total Amount of Publication \$6,182.22

Description:

Notice of Hearing - 2018 Budget
Fire District 1

LEGAL PUBLICATION

Notice of Hearing - 2018 Budget

The governing body of McPherson County, Kansas will meet on August 7, 2017 at 9:30 A.M. at 120 West Kansas
St. To hear and determine the proposed budget for the year 2018 and to determine the amount of tax to be levied.

Detailed budget information is available at the County Administrator's Office, McPherson County Courthouse, McPherson, Kansas and
will be available at the hearing.

SUMMARY

The expenditures and the amount of 2017 Tax to be levied are shown below, assuming the maximum limits of the 2016 Budget. The
"Tax Rate" is the tax per dollar of assessed value, based on the 2016 assessed value.

FIRE DISTRICTS	2016		2017		PROPOSED BUDGET 2017	
	Actual Expenditures	Actual Tax Rate*	Budget or Expenditures	Actual Tax Rate*	Amount of 2017 Tax to be Levied	Est. Tax Rate*
Fire District 1	118,852	8.807	124,800	8.870	124,800	8.870
Fire District 2	147,189	4.155	148,000	4.160	148,000	4.160
Fire District 3	18,000	.00	18,000	.00	18,000	.00
Fire District 4	0	.00	0	.00	0	.00
Fire District 5	95,121	3.135	95,000	3.078	95,000	3.078
Fire District 6	81,408	1.885	115,000	2.887	117,139	2.887
Fire District 7	14,000	.00	14,000	.00	14,000	.00
Fire District 8	15,179	.00	15,179	.00	15,179	.00
Fire District 9	146,218	4.701	157,880	4.508	158,580	4.508
Fire District 10	3,287	.00	3,287	.00	3,287	.00
Fire District 11	48,458	6.482	60,000	6.188	58,100	6.188
Fire District 12	0	.00	0	.00	0	.00
Fire District 13	180,367	4.148	183,000	4.140	180,000	4.078
Fire District 14	0	.00	0	.00	0	.00
Fire District 15	41,838	7.888	34,700	7.535	61,500	63,900
Fire District 16	100	.00	100	.00	100	.00
Fire District 17	189,480	4.330	230,200	4.289	218,250	4.408
Fire District 18	0	.00	0	.00	0	.00
Fire District 19	79,549	5.383	86,000	5.330	101,800	79,000
Fire District 20	12,291	.00	12,291	.00	12,291	.00
Fire District 21	235,576	10.418	236,000	10.261	257,800	229,943
Fire District 22	25,000	.00	25,000	.00	25,000	.00
Fire District 23	18,360	3.811	20,450	3.620	21,700	19,290

* Rates are expressed in mills

Public Meeting
County Clerk

Filed in The McPherson Sentinel Wed., July 26, 2017 (1131)

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, COUNTY OF MCPHERSON, ss
Barbara Herl
Being first duly sworn, deposes and says: That she is
Circulation Manager of the

The McPherson Sentinel

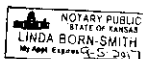
a daily newspaper printed in the State of Kansas, and published in
and of general circulation in McPherson County, Kansas, and that
said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a daily published at least weekly 50 times a year;
has been so published continuously and uninterruptedly in said
county and state for a period of more than five years prior to the
first publication of said notice; and has been admitted at the post
office of McPherson, Kansas in said County as second class matter

That the attached notice is a true copy thereof and was published
in the regular and entire issue of said newspaper for
insertions, the first publication being

subsequent publications being made on the following dates:

Subscribed and sworn to before me this 26th day of July, 2017
by Barbara Herl -
Barbara Herl



Linda Born-Smith, Linda Born-Smith
Notary Public

My commission expires: September 05, 2017
Total Amount of Publication \$ 10,000.00
Description:

Actual 2017 Budget

LEGAL PUBLICATION

Notice of Hearing - 2018 Budget

The governing body of McPherson County, Kansas will meet on August 7, 2017 at 9:00 A.M. at 100 West Kansas
St. McPherson, Kansas for the purpose of hearing and considering resolutions of emergency hearing to the proposed use
of all funds and the amount of tax to be levied.

Detailed budget information is available at the County Administrator's Office, McPherson County Courthouse, McPherson, Kansas and
will be available at the hearing.

BUDGET SUMMARY

The expenditures and the amount of 2017 Tax to be levied are shown below according to the maximum limits of the 2018 Budget. The
"Net Tax Rate" is the net tax rate, shown for comparison purposes, is related to change depending on that amount valuation.

Fund	2016		2017		PROPOSED BUDGET 2018	
	Actual Expenditures	Actual Tax Rate	Budget or Estimate of Expenditures	Actual Tax Rate	2017 Tax to Be Levied	Est. Tax Rate
Total	9,980,437	11.165	9,723,674	10.346	9,987,020	11.165
Int. Mfg. & Equip.	7,159,292	12.052	6,861,310	12.531	6,875,800	12.541
Int. Mfg. & Equip.	754,308	0.844	752,700	0.832	738,880	0.832
Int. Mfg. & Equip.	2,324,187	5.871	2,082,256	6.278	2,046,920	6.278
Int. Mfg. & Equip.	384,127	0.308	372,080	0.374	326,130	0.374
Int. Mfg. & Equip.	428,500	0.284	478,278	0.188	480,480	0.284
Int. Mfg. & Equip.	3,889,211	0	965,100	0	970,950	0
Int. Mfg. & Equip.	960,230	0	1,027,000	0	1,023,181	0
Int. Mfg. & Equip.	310,831	0	284,200	0	317,800	0
Int. Mfg. & Equip.	369,783	0	369,000	0	447,533	0
Int. Mfg. & Equip.	6,400	0	12,000	0	18,000	0
Int. Mfg. & Equip.	28,829	0	27,292	0	8,038	0
Int. Mfg. & Equip.	37,461	0	41,000	0	54,000	0
Int. Mfg. & Equip.	211	0	26,615	0	6,000	0
Int. Mfg. & Equip.	1,400	0	5,000	0	10,000	0
Int. Mfg. & Equip.	1,894,675	0	1,850,000	0	1,867,874	0
Int. Mfg. & Equip.	10	0	10	0	10	0
Int. Mfg. & Equip.	112,778	0	25	0	25	0
Int. Mfg. & Equip.	0	0	0	0	0	0
Int. Mfg. & Equip.	34	0	34	0	34	0
Int. Mfg. & Equip.	0	0	0	0	0	0
Int. Mfg. & Equip.	15,000	0	0	0	0	0
Int. Mfg. & Equip.	27,481,414	30.298	27,613,778	30.194	25,562,748	29.633
Int. Mfg. & Equip.	1,452,000	0	889,000	0	889,000	0
Int. Mfg. & Equip.	26,627,414	0	26,414,778	0	24,663,748	0
Int. Mfg. & Equip.	12,011,741	0	12,485,878	0	12,485,878	0
Int. Mfg. & Equip.	387,621,756	0	414,034,735	0	445,118,221	0
Int. Mfg. & Equip.	2818	0	2017	0	2018	0
Int. Mfg. & Equip.	5,795,000	0	5,060,000	0	4,365,000	0

Notes: See page 10 of the 2018 Budget for details.
County Clerk

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